

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE THE ACTING CHIEF JUSTICE MR.K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE M.N.KRISHNAN

THURSDAY, THE 1ST MARCH, 2007 / 10TH PHALGUNA, 1928

WA.No. 462 of 2007

(AGAINST THE JUDGMENT IN WPC.3032/2007 DATED 25.1.2007)

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APPELLANT/PETITIONER:

BLANGAD WOOD INDUSTRIES,
REPRESENTED BY PARTNER JOSE, AGED 36 YEARS,
S/O.VARAPPAN, KUNDUKULAM HOUSE,
KALLOOR P.O., THRISSUR DISTRICT.

BY ADV. SRI.RENJITH THAMPAN

RESPONDENTS/RESPONDENTS:

1. SALES TAX OFFICER,
CHAVAKKAD, THRISSUR.
2. INTELLIGENCE OFFICER, SQUAD II,
PALAKKAD,
O/O.INSPECTING ASSISTANT COMMISSIONER (INTELLIGENCE),
SALES TAX COMPLEX, COMMERCIAL TAXES, PALAKKAD.
3. DISTRICT SUPERINTENDENT OF POLICE,
PALAKKAD.

BY SPL.GOVERNMENT PLEADER FOR TAXES SRI.MATHEW.G.VADAKKEL.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION
ON 01/03/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

K.S.RADHAKRISHNAN,Ag.C.J & M.N.KRISHNAN,J.

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Dated this the 1st day of March, 2007

J U D G M E N T

Radhakrishnan, Ag.C.J.

This appeal is filed against the judgment dated 25.1.2007 in W.P.(C).No.3032 of 2007. The learned Single Judge had directed the first respondent to consider and deal with the contentions raised by the appellant while passing orders in Ext.P6. Aggrieved by this, the appellant has filed this appeal seeking for a stay of further proceedings pursuant to Ext.P6.

2. Considering the facts and circumstances of the case, we are of the view that if the appellant is so advised, he may file an appeal before the Appellate Authority against the assessment order. Appellant has made available to us a copy of the judgment in W.P.(C) No.16707 of 2003 in support of their contentions. We make it clear that if the appellant moves a petition for stay along with the appeal and also makes available a copy of the aforesaid judgment, the Appellate Authority will consider the impact

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of the judgment while passing orders on the stay petition.

The writ appeal is disposed of with the above direction.

Sd/-

**K.S.RADHAKRISHNAN,
Acting Chief Justice**

sd/-

**M.N.KRISHNAN,
Judge**

Mbs/

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K.THANKAPPAN, J

Crl.Appeal NO. OF 2001

J U D G M E N T

DATED:13-02-2007

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